

EXHIBIT P

From: Marc Panoff <Marc@retrophin.com>
Sent: Wednesday, September 04, 2013 3:59 PM
To: Greebel, Evan L.
Subject: FW: Timing

Please give me a call.

Marc Panoff
Chief Financial Officer
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From: Hackert, Ed [<mailto:Ed.Hackert@marcumllp.com>]
Sent: Wednesday, September 04, 2013 3:50 PM
To: Marc Panoff
Subject: RE: Timing

Give me a call when you can.

Ed

MARCUM
LLP

Ed Hackert Profile
Partner

Marcum LLP
750 Third Avenue
New York, NY 10017
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Ed.Hackert@marcumllp.com



From: Marc Panoff [<mailto:Marc@retrophin.com>]
Sent: Wednesday, September 04, 2013 3:50 PM
To: Hackert, Ed
Subject: RE: Timing

There are form 4s that have been filed that show the ability. Is there something specific you are looking for?

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From: Hackert, Ed [<mailto:Ed.Hackert@marcumllp.com>]
Sent: Wednesday, September 04, 2013 3:35 PM
To: Marc Panoff
Subject: RE: Timing

Hi Marc. I am aware that MSMB was advised as such and that MSMB advised Retrophin that it and/or Martin have sufficient financial resources. Having said that, we need to confirm that ability with audit documentation. Please provide the applicable documentation at your earliest convenience.

Thank You,

Ed

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From: Marc Panoff [<mailto:Marc@retrophin.com>]
Sent: Wednesday, September 04, 2013 3:27 PM
To: Hackert, Ed
Subject: RE: Timing

Ed,

As discussed on our prior call, MSMB has advised us that it has received assurances from its managing member that it will have the resources to pay the obligations set forth in the notes and the indemnification agreements. MSMB advised us that the managing member provided documentation demonstrating that it owns securities with an estimated value in excess of \$8 million.

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From: Hackert, Ed [<mailto:Ed.Hackert@marcumllp.com>]
Sent: Wednesday, September 04, 2013 1:50 PM
To: Marc Panoff
Subject: RE: Timing

Mark – we are working on the review as we speak. I need to get everything through our review our department. Critical item to evaluate is the evidence of MSMB's ability to repay the remaining settlements and/or indemnify the Company for the payment exposure. Please also advise as to when the liabilities will be paid by MSMB. I know that a minimum, the Lavelle agreement is overdue. This is a requirement of Joint and several liability accounting which requires the recognition of liabilities at the greater of the contractual or likely payment amounts.

Ed

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From: Marc Panoff [<mailto:Marc@retrophin.com>]
Sent: Wednesday, September 04, 2013 1:08 PM
To: Jain, Sunil; Hackert, Ed
Subject: Timing

Guys,

We would like to file the amended 10K and Q and the 2nd quarter 10Q by Friday. I plan on having a board call on Friday at 4:30pm to approve.

We also need to file our S-1 mid-week next week, which we would like your consent on. Please push to get your review completed as quickly as possible. We need to get the docs sent of XBRL today in order to file on Friday afternoon.

Thanks.

Marc

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